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English, French and Spanish only

**United Nations Conference on Trade and Development  
Trade and Development Board  
Intergovernmental Working Group of Experts  
on International Standards of Accounting and Reporting**

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## **Provisional list of participants**

This list is based on communications received to date. The format and data of the entries in this list are as provided to the secretariat. A final list of participants will be issued in due course and, to facilitate this, delegations are requested to give corrections or additions in writing to the secretariat in the conference room or in room E.3061.

## **Liste provisoire des participants**

La présente liste a été établie d'après les communications reçues à ce jour. La présentation et le contenu des renseignements sont reproduits tels qu'ils ont été communiqués au secrétariat. Une liste finale des participants sera publiée en temps opportun, à cette fin, les délégations sont priées de communiquer toute correction ou addition par écrit au secrétariat, soit dans la salle de réunion, soit au bureau E.3061.

## **Lista provisional de participantes**

Esta lista está basada en las comunicaciones recibidas hasta la fecha. La forma y los datos de las inserciones en la lista son los facilitados a la secretaría. Oportunamente se distribuirá una lista definitiva de participantes y para poder hacerlo con mayor facilidad se ruega a las delegaciones que proporcionen a la secretaría sus correcciones o adiciones por escrito en la sala de conferencias o en el despacho E.3061.

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Ms. Nancy **Kamp-Roelands**, Vice-Chair-cum-Rapporteur, Netherlands

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**Review of practical implementation issues of IFRS**

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**Accounting and financial reporting needs of SMEs**

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